



Trustees' Financial Summary

FY2015-16

Submit ID: 0269-36453088

14 Fergus County

0269 Grass Range H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jamie Goss **Phone #:** (406) 428-2341

(Signature)

(Date)

Chair, Board of Trustees: Margie Matovich

(Signature)

(Date)

County Superintendant Rhonda Long

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
113	SB 348 transfer for school safety	STATE	5301	
190	Interest	LOCAL	1510	
327	Advancing Agriculture Education Program	STATE	6221Ag	NA
329	Miscellaneous State Grant	STATE	Multi-District Coop	State
365	State OTO Indian Education for All	STATE	3650OTO	state
366	State OTO Capital Invest & Deferred Maintenance	STATE	to 2017	state
391	Vo Ed Agriculture	STATE	3900	State
392	Vo Ed Business/Marketing	STATE	3900	State
393	Vo Ed Family & Consumer Science	STATE	3900	State
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A133278	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A143278	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	014-0269-8116	84.048A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	Academic Achievement	unknown
493	Aggregate Reim/Indirects	LOCAL	4930	Local

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	78,806.39	50,088.16	171,167.13	
02	Taxes Receivable - Real and Personal (120-149)	3,359.06	480.37	517.67	
03	Taxes Receivable - Protested (150-159)	0.01	0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	82,165.46	50,568.54	171,684.80	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,359.07	480.38	517.67	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,647.23			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	73,159.16	50,088.16	171,167.13	
52	TOTAL FUND BALANCE/EQUITY	78,806.39	50,088.16	171,167.13	
53	TOTAL LIABILITIES AND FUND BALANCE	82,165.46	50,568.54	171,684.80	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		17,532.99	42,881.74	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			910.96	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		17,532.99	43,792.70	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		17,532.99	43,792.70	
52	TOTAL FUND BALANCE/EQUITY		17,532.99	43,792.70	
53	TOTAL LIABILITIES AND FUND BALANCE		17,532.99	43,792.70	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,813.37		8,803.85	2,714.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	730.47			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,543.84		8,803.85	2,714.78
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,543.84		8,803.85	2,714.78
52	TOTAL FUND BALANCE/EQUITY	11,543.84		8,803.85	2,714.78
53	TOTAL LIABILITIES AND FUND BALANCE	11,543.84		8,803.85	2,714.78

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,862.17	9,439.44		
02	Taxes Receivable - Real and Personal (120-149)				0.05
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	17,862.17	9,439.44		0.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				0.05
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,862.17	9,439.44		
52	TOTAL FUND BALANCE/EQUITY	17,862.17	9,439.44		
53	TOTAL LIABILITIES AND FUND BALANCE	17,862.17	9,439.44		0.05

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		46,146.62		
02	Taxes Receivable - Real and Personal (120-149)		127.89		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		46,274.51		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		127.89		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		46,146.62		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		46,146.62		
53	TOTAL LIABILITIES AND FUND BALANCE		46,274.51		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		77,947.98	35,612.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		77,947.98	35,612.84	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		77,947.98	35,612.84	
52	TOTAL FUND BALANCE/EQUITY		77,947.98	35,612.84	
53	TOTAL LIABILITIES AND FUND BALANCE		77,947.98	35,612.84	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	118,248.13	110,592.13
1112	District Levy - Personal Property	5,582.35	9,887.65
1114	District Levy - Pers Prop/Mobile Homes	1,234.42	4,589.15
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,751.11	8,596.55
1190	Penalties and Interest on Taxes	204.09	387.05
1510	Interest Earnings	1,664.30	823.98
3110	Direct State Aid	213,290.07	213,603.20
3111	Quality Educator	16,110.43	14,245.09
3112	At Risk Student	2,271.76	2,157.50
3113	Indian Education For All	571.20	542.88
3115	State Spec Ed Allowable Cost Pymt to Districts	6,862.93	7,580.02
3116	Data For Achievement	420.00	520.00
3118	Natural Resource Development	1,519.94	2,398.04
3120	State Guaranteed Tax Base Aid	103,243.14	109,621.45
3444	State School Block Grant	24,897.37	24,897.37
3446	SB96 Block Grant Reimbursement	5,805.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		525,676.39	510,442.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	107,567.48	98,403.07
			2XX	Personal Services - Employee Benefits	20,418.29	19,208.26
			3XX	Purchased Professional and Technical Services	4,413.29	4,096.97
			4XX	Purchased Property Services	833.00	644.00
			5XX	Other Purchased Services	1,211.51	1,057.67
			6XX	Supplies and Materials	11,434.08	5,554.68
			810	Dues and Fees	1,500.00	1,750.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	10,312.20	10,630.50
			2XX	Personal Services - Employee Benefits	2,310.35	2,305.35
			3XX	Purchased Professional and Technical Services	0.00	455.00
			5XX	Other Purchased Services	744.47	691.76
			6XX	Supplies and Materials	14.00	179.23
			810	Dues and Fees	497.50	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	4,726.42	4,741.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,306.07	1,390.24
			6XX Supplies and Materials	266.25	556.44
			810 Dues and Fees	0.00	120.50
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	18,437.86	17,549.97
			2XX Personal Services - Employee Benefits	107.20	81.17
			3XX Purchased Professional and Technical Services	300.00	1,397.65
			5XX Other Purchased Services	987.20	269.88
			6XX Supplies and Materials	531.58	975.60
			810 Dues and Fees	2,350.59	1,244.34
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	10,518.98	10,819.28
			2XX Personal Services - Employee Benefits	3,320.20	4,467.99
			3XX Purchased Professional and Technical Services	0.00	177.00
			5XX Other Purchased Services	0.00	95.00
			6XX Supplies and Materials	1,033.33	687.65
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,739.33	9,336.16
			2XX Personal Services - Employee Benefits	2,677.54	2,986.54
			3XX Purchased Professional and Technical Services	4,191.25	4,459.50
			5XX Other Purchased Services	1,724.23	1,313.05
			6XX Supplies and Materials	99.28	377.75
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	19,011.27	26,098.31
			2XX Personal Services - Employee Benefits	5,725.66	11,089.70
			4XX Purchased Property Services	21,780.16	21,465.03
			5XX Other Purchased Services	8,233.31	9,436.51
			6XX Supplies and Materials	7,557.89	4,986.84
			810 Dues and Fees	420.00	210.00
		280 Special Education - Local and State			
		1XXX Instruction			
			1XX Personal Services - Salaries	7,935.20	7,044.39
			2XX Personal Services - Employee Benefits	3,305.47	4,446.86
			6XX Supplies and Materials	0.00	8.41
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	6,799.44	8,203.17
		316 Data For Achievement			
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	420.00	420.00
		390 State Career & Technical Ed Entitlement - Undistributed			
		1XXX Instruction			
			1XX Personal Services - Salaries	97,846.16	101,063.90



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	19,867.56	19,871.12
			4XX Purchased Property Services	327.82	0.00
			5XX Other Purchased Services	2,069.97	689.60
			6XX Supplies and Materials	8,583.17	4,421.37
			810 Dues and Fees	0.00	290.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	328.35	470.10
			2XX Personal Services - Employee Benefits	22.19	19.63
			6XX Supplies and Materials	77.08	85.24
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	10,915.54	11,461.94
			2XX Personal Services - Employee Benefits	285.19	196.48
			3XX Purchased Professional and Technical Services	395.00	355.00
			4XX Purchased Property Services	0.00	46.00
			5XX Other Purchased Services	1,259.50	578.84
			6XX Supplies and Materials	177.10	3,670.74
			810 Dues and Fees	3,200.00	3,197.50
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	15,464.62	14,819.49
			2XX Personal Services - Employee Benefits	875.51	4,042.18
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	37,456.15	34,146.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				504,912.79	500,858.15

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					69,971.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					510,442.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					500,858.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,647.23	Less Last Year	6,395.78	(4b)	-748.55
					-748.55 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,806.39 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	47,525.57	15,270.15
	1112 District Levy - Personal Property	1,778.80	1,786.16
	1114 District Levy - Pers Prop/Mobile Homes	369.37	1,190.67
	1190 Penalties and Interest on Taxes	60.15	82.66
	1510 Interest Earnings	458.10	346.59
	2220 County On-Schedule Trans Reimb	12,515.22	11,334.64
	3210 State On-Schedule Trans Reimb	12,515.24	11,334.66
	3444 State School Block Grant	3,319.47	3,319.47
	3446 SB96 Block Grant Reimbursement	1,625.50	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		80,167.42	44,665.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	4,666.67	8,626.69
			2XX Personal Services - Employee Benefits	6.30	52.41
		25XX Support Services - Business			
			1XX Personal Services - Salaries	4,126.29	4,200.24
			2XX Personal Services - Employee Benefits	1,320.08	1,497.16
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	13,205.41	13,369.14
			2XX Personal Services - Employee Benefits	10,471.03	9,514.10
			3XX Purchased Professional and Technical Services	200.00	332.96
			4XX Purchased Property Services	5,034.44	4,375.86
			5XX Other Purchased Services	4,141.61	3,206.91
			6XX Supplies and Materials	7,718.65	4,368.14
			810 Dues and Fees	122.01	400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,012.49	49,943.61



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	55,366.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,665.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	49,943.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	50,088.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,518.79	19,372.58
	1112 District Levy - Personal Property	339.68	1,390.75
	1114 District Levy - Pers Prop/Mobile Homes	72.11	548.09
	1190 Penalties and Interest on Taxes	11.62	47.86
	1510 Interest Earnings	1,058.51	1,074.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12,000.71</u>	<u>22,434.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					148,733.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,434.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					171,167.13	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	192.51	137.81
	2240 County Retirement Distribution	40,725.66	51,380.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,918.17	51,518.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	17,881.08	15,543.97	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,906.61	1,915.02	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	797.35	790.32	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,897.71	4,356.80	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,268.66	1,086.80	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,278.92	2,141.48	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	3,026.89	3,998.47	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,923.77	1,922.88	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,118.16	1,174.30	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,261.61	15,918.54	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	53.20	68.79	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,589.14	2,325.49	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,370.40	2,161.96	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>53,373.50</u>	<u>53,404.82</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					19,419.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					51,518.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					53,404.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,532.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
190	Interest	
	1510 Interest Earnings	201.89
327	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	7,500.00
391	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	719.00
392	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	719.00
393	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,536.00
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,108.64
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	987.06
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,128.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,899.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		17,108.64
			414 Subtotal		17,108.64
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			6XX Supplies and Materials		987.06
			415 Subtotal		987.06
451	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			6XX Supplies and Materials		1,733.00
			810 Dues and Fees		395.00
			451 Subtotal		2,128.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					20,223.70



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					33,116.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,899.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,223.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					43,792.70	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
190 Interest	201.89	0.00	201.89
327 Advancing Agriculture Education Program	7,500.00	0.00	7,500.00
391 Vo Ed Agriculture	719.00	0.00	719.00
392 Vo Ed Business/Marketing	719.00	0.00	719.00
393 Vo Ed Family & Consumer Science	1,536.00	0.00	1,536.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,108.64	17,108.64	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	987.06	987.06	0.00
451 Vo Ed Carl Perkins Basic Grant	2,128.00	2,128.00	0.00
Total	30,899.59	20,223.70	10,675.89



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,725.00	1,100.00
	1510 Interest Earnings	46.88	67.03
	3260 State Driver's Education Reimbursement	1,283.25	730.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,055.13	1,897.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	9,646.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,897.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	11,543.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	62.77	56.55
	1910 Rentals	2,600.00	5,078.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,662.77	5,134.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			4XX Purchased Property Services	3,289.38	2,875.18
			6XX Supplies and Materials	1,013.80	1,222.82
			8XX Other Expenditures	242.31	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,545.49	4,448.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	8,117.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,134.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,448.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,803.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.62	18.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18.62</u>	<u>18.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		137.02	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>137.02</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	2,696.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,714.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	478.50	462.24
	3445 State Combined Fund School Block Grant	4,191.26	4,191.26
	3447 SB96 Combined Block Grant Reimbursement	324.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,994.56	4,653.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	2,428.11	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,428.11	0.00	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					13,208.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,653.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,862.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	61.68	63.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>61.68</u>	<u>63.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					9,375.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,439.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,802.19	4,894.44
	1112 District Levy - Personal Property	127.34	405.93
	1114 District Levy - Pers Prop/Mobile Homes	14.06	199.66
	1190 Penalties and Interest on Taxes	1.79	30.01
	1510 Interest Earnings	255.10	276.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,200.48	5,806.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
113	SB 348 transfer for school safety				
	190 School Safety Projects				
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	1,177.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,177.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	41,516.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,806.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,177.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,146.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	134.77
	5300 Operating Transfers from Other Funds	37,456.15	34,146.60
	5700 Resources Transferred from Other School Districts or Cooperatives	42,070.57	31,440.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>79,526.72</u>	<u>65,722.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	15.49
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	67,285.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	67,300.76

Schedule Of Changes Worksheet			Fund Code 82
Beginning Fund Balance			79,526.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			65,722.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			67,300.76 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			77,947.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1700 Student Extracurricular Activity Receipts	47,832.50	66,933.02	
	6100 Material Prior Period Revenue Adjustments	-34.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,798.50	66,933.02	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84
PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
		XXX Student Extracurricular		38,963.80	64,254.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,963.80	64,254.06

Schedule Of Changes Worksheet						Fund Code 84
Beginning Fund Balance						32,933.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						66,933.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,254.06 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,612.84 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	97,551.16	94,097.19
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	201,315.50	188,752.51
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	8,136.35	6,422.93
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	57.90	128.85
XX	XXX	26XX	41X Energy Utility Services	17,906.39	15,713.88
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	3,628.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	3,628.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,209.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	5,225.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	19,702.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	7,044.39	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,446.86	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	8.41	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	8,203.17	0.00	0.00	0.00	0.00
Totals			19,702.83	0.00	0.00	0.00	0.00

19,702.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	14,302.87	747.13	0.00	0.00	15,050.00	0.00	15,050.00
Other Post Employment Benefits	341.50	6,483.50	0.00	0.00	6,825.00	0.00	6,825.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	14,644.37	7,230.63	0.00	0.00	21,875.00	0.00	21,875.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	63,372.02	13,575.23	0.00	76,947.25
Net Pension - TRS	303,931.65	5,276.76	0.00	309,208.41